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Sales and Use Tax

Tax Information Publication

Title: Room Rentals by Exempt Entities and Employees

TIP 91A01-14

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NOTICE TO OPERATORS OF HOTELS AND MOTELS REGARDING ROOM RENTALS BY EXEMPT ENTITIES AND THEIR EMPLOYEES

When employees of governmental or non-profit organizations have been involved in transactions, such as the rental of hotel or motel rooms, registered dealers have historically been placed in the position of making a determination of whether sales are being made directly to the organization (exempt from sales tax) or being made to an employee who is subsequently reimbursed by the organization (subject to sales tax).

Sections 212.08(6) and 212.08(7)(o), Florida Statutes, offer an exemption from tax on sales made directly to the United States Government, a state, county, municipality, other political subdivisions, or certain non-profit organizations.

Except for purchases by employees of the United States Government, the Department maintains the position that this exemption is not available for any taxable transaction when payment is made by the employee by use of personal funds, including cash, checks, or credit cards, even though the employee is subsequently reimbursed by the exempt organization or governmental entity. As for United States Government employees, a recent Florida court decision has determined that purchases made by Federal employees on behalf of their agency are exempt, even though the employee is subsequently reimbursed by the agency.

Recognizing the burden this situation has placed on vendors in your industry, the Department will now authorize vendors to accept certain documentation from employees and representatives of exempt organizations in order to document the exempt nature of sales made to these individuals.

FEDERAL EMPLOYEES

In order to establish the exempt nature of any otherwise taxable sales, Federal employees should be prepared to provide the vendor with documentation of the exempt nature of the sale. This may be accomplished by requiring from the individual a copy of the official Federal Government Travel Orders authorizing the individual to rent a hotel or motel room at government expense

for the specifically authorized period.

Or as an alternative to maintaining copies of the travel orders, vendors must obtain a written statement from the employee which affirms the following: the employee's name, the name and address of the Federal agency issuing the travel orders, and a statement which affirms that the need for travel accommodations has arisen in the pursuit of the employer's affairs and that the actual cost of the accommodations is being paid or reimbursed by the Federal agency.

OTHER POLITICAL AND NON-PROFIT ORGANIZATION EMPLOYEES

In order to exempt the rental of rooms by employees of organizations other than Federal agencies, vendors must continue to request a document from the organization which states that the sale is being made directly to and paid by the organization. Employees traveling under these conditions and wishing to make exempt purchases should be prepared to provide you with a document which bears the exempt organization's State of Florida Consumer's Certificate of Exemption number and an affirmation by the organization that the purchase is being made directly by the organization.

Vendors maintaining copies of the above described documents in their books and records will be considered as having properly documented the exempt nature of the transaction. A suggested format for each of these two documents is enclosed with this notice.

If you have any questions about the topics covered by this notice, please call the Division of Taxpayer Assistance at 1-800-FLA-DOR1 (1-800-352-3671) or (904) 488-6800 and, for the hearing impaired, TDD at 1-800-DOR-TDD1 (1-800-367-8331). Written inquiries should be addressed to: Division of Taxpayer Assistance, Post Office Box 7443, Tallahassee, Florida 32314-7443.

EMPLOYER'S AUTHORIZATION TO MAKE PURCHASES ON BEHALF OF AN
EXEMPT GOVERNMENTAL OR NON-PROFIT ORGANIZATION

DATE

TO: _____

The undersigned hereby affirms that:

_____ (INDIVIDUAL'S NAME) is a representative of the exempt governmental or non-profit organization identified below and that the purchase or lease of tangible personal property or services or the rental of living accommodations made on _____ (DATE [S]) from the business identified above is for the use by the exempt governmental or non-profit organization identified below.

AUTHORIZED SIGNATURE ON BEHALF OF
EXEMPT ENTITY

NAME OF EXEMPT ENTITY

ADDRESS OF EXEMPT ENTITY

FLORIDA CONSUMER'S CERTIFICATE OF
EXEMPTION NUMBER

THIS CERTIFICATE MAY NOT BE USED TO MAKE PURCHASES OR LEASES OF
TANGIBLE PERSONAL PROPERTY OR SERVICES OR RENTAL OF LIVING
ACCOMMODATIONS FOR THE PERSONAL USE OF ANY INDIVIDUAL
REPRESENTING THE EXEMPT ENTITY IDENTIFIED ABOVE.

FEDERAL EMPLOYEE'S CERTIFICATE

DATE

SELLING DEALER'S NAME

SELLING DEALER'S ADDRESS

The undersigned hereby swears or affirms that he or she is an
employee of the Federal agency identified below and that the
purchase or lease of tangible personal property or services or
the rental of living accommodations on _____ (DATE
[S]) from the business identified above is in pursuit of his or
her employer's affairs. The undersigned further swears or
affirms that the Government of the United States either will pay
the seller directly, or will provide reimbursement to the
employee for the actual cost of the purchase or lease of
tangible personal property, services, or sleeping accommodations
made on this date(s).

SIGNATURE OF EMPLOYEE

NAME OF FEDERAL AGENCY

ADDRESS OF FEDERAL AGENCY

THIS CERTIFICATE MAY NOT BE USED TO MAKE EXEMPT PURCHASES OR
LEASES OF TANGIBLE PERSONAL PROPERTY OR SERVICES OR RENTAL OF
LIVING ACCOMMODATIONS FOR THE PERSONAL USE OF ANY INDIVIDUAL
EMPLOYED BY A UNITED STATES GOVERNMENT AGENCY. PROPER
IDENTIFICATION IS REQUIRED BEFORE THIS CERTIFICATE MAY BE
ACCEPTED BY THE SELLER.

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